IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 7TH SEPTEMBER 2007 / 16TH BHADRA 1929

WP(C).No. 8029 of 2005(E)

PETITIONER:

THE MLAMALLAY TEA ESTATES LTD.,
KOTTAYAM, REPRESENTED BY ITS MANAGING DIRECTOR,
EAPEN JOSEPH

BY ADV. SRI.JOHN RAMESH

RESPONDENTS:

THE INSPECTING ASSISTANT COMMISSIONER,
AGRICULTURAL INCOME TAX (SPECIAL), DEPARTMENT
OF COMMERCIAL TAXES, ERNAKULAM.

BY ADV.SHRI.P.N.SANTHOSH, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER 30/12/94.

P2 : COPY OF THE ORDER DATED 28/04/99.

P3 : COPY OF THE TRIBUNAL ORDER DATED 17/06/04.

P4 : COPY OF THE LETTER DATED 19/11/2004.

P5 : COPY OF THE LETTER DATED 13/12/2004.

P6 : COPY OF THE LETTER DATED 29/10/2001.

RESPONDENT'S EXHIBITS

ANNEXURE R1(a) : COPY OF THE ASSESSMENT ORDER.

ANNEXURE R1(b) : COPY OF THE REFUND ORDER.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 8029 of 2005

Dated, this the 7th day of September, 2007

J U D G M E N T

Petitioner is issued refund voucher for excess tax payment and the balance is only petitioner's claim for interest payable for belated grant of refund. This writ petition is accordingly disposed of directing respondents to compute liability based on Ext.P6 statement furnished by the petitioner and grant eligible interest in accordance with statute within a period of two months from the date of production of copy of the judgment. Petitioner will be given a hearing after proposal for computation of interest is issued to the petitioner and petitioner will be given an opportunity to file objection and cite decisions in support thereof.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg